Implementing the 2013 Curriculum on Study Accounting at MA Al Manshuriyah Sukabumi

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ABSTRACT

Keywords:

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The implementation of the 2013 curriculum further educates students to make observations, ask questions and reason on the knowledge being taught. Students are given lessons based on integrated themes in order to have knowledge about the environment, life, and have a strong personal foundation in social life and better creativity. Learning is a process that is able to condition students to achieve or obtain a number of learning experiences in the form of knowledge, skills, social, and basic values that are reflected in the habits of thinking and acting. Accounting is a science that is beneficial to human life. Almost everyone has applied accounting in daily life, such as how to arrange pocket money to be sufficient for a certain period of time or how spending money can be allocated in accordance with the expected shopping needs. This study aims to analyze and describe the effect of applying the 2013 curriculum in the accounting learning process at MA Al Manshuriyah, Sukabumi City. Respondents are teachers who teach at MA Al Manshuriyah, Sukabumi City. Data collection methods are observation, interview, and documentation. Data analysis is data collection, data reduction, and verification. This study found that the effect of applying the 2013 curriculum in the learning process resulted from: a) the learning activities were designed by the teacher so that the learning process could be carried out professionally, b) the learning activities were organized for several activities namely introduction, main activities, and closing. The main activities are divided into three steps (exploration, elaboration, confirmation) which are realized in observing, questioning, collecting data, linking, and communicating.

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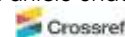
A. INTRODUCTION

According to the Great Dictionary of Bahasa Indonesia (KBBI), the sense of application is the act of applying, while according to some experts, application is an act of practicing a theory, methods, and other things to achieve a specific purpose and for a desired interest by a group or class that has been planned and arranged beforehand.

Badudu and Sutan Mohammad Zain (J.S.Badudu, 2010) mean that the implementation is an action undertaken, both individually and in groups with the intention of achieving the objectives it has formulated. The language of application is a matter, a way or a result. Riant Nugroho (Riant Nugroho Dwijowijoto, 2003) means that the implementation is a way to be able to

achieve a cool goal. Wahab (Solichin Abdul wahab, 2014) defines application to be actions performed either by individuals or groups directed at the achievement of the purpose outlined in the decision. In this case, the implementation is the implementation of a work obtained through a way to be practiced into the community. Based on the opinion of the experts above, it can be said that implementation is a way of activity in order to achieve the desired objectives.

The curriculum is a plan that gives guidance or grip on the process of teaching activities (Syaodih et al., 2009). The sense is also in line with the opinion of Nasution (S. Nasution, 2006) stating that the curriculum is viewed as a plan structured to launch teaching-learning process under the guidance and responsibilities of the school or educational institution and its staff. According to Law No. 20 of 2003 on national Education system article 1 point 19, the curriculum is a set of plans and arrangements regarding the purpose, content, and materials and ways used as guidelines for organizing learning activities to achieve specific educational objectives. Curriculum is usually distinguished between the curriculum as a plan with a functional curriculum. The written plan is a curriculum document, while the curriculum operated in the classroom is a functional curriculum (Syaodih et al., 2009). The 2013 curriculum was created along with the deterioration of the character of the Indonesian people lately. Corruption, drug abuse, murder, violence, premanism, etc. are events that demonstrate the quality of education and low human resources as well as the moral and spiritual foundations of the nation's life (Mulyasa, 2017). In addition, the need to develop the 2013 curriculum is some of the results of international research conducted by the Global Institute and the Programme for International Student Assessment (PISA) refers to a conclusion that the achievements of Indonesian students are left behind and backward (Mulyasa, 2017). The 2013 curriculum is developed from the curriculum of 2006 (KTSP) which is based on the thought of future challenges, community perception, development of knowledge and pedagogy, future competencies, and negative phenomena that develop (Kemdikbud, 2015).

Learning is empowering potential learners into competencies. This empowerment activity cannot be successful without anyone helping. According to Dimyati and Mudjiono (Sagala, 2009) Learning is a teacher's activity programmatically in instructional design, to make learning actively, which emphasizes on the provision of learning resources. In law No. 20 of 2003 on national Education system Article 1 paragraph 20 it is stated that learning 11 is a process of student interaction with educators and learning resources in a learning environment. The concept of learning according to Corey (Sagala, 2009) is a process whereby a person's environment is intentionally managed to enable him to participate in certain behaviors in special conditions or produce a response to a particular situation, learning is a special subset of education. Learning means every activity designed to help a person learn a new ability and value. The learning process initially asks the teacher to know the basic skills that students have including his or her fundamental abilities, motivation, academic background, economic background, and so forth. Teacher readiness to recognize student characteristics in learning is the main capital of the delivery of learning materials and become an indicator of the success of the learning implementation. It can be concluded that learning is a teacher-conscious effort to make students learn, which is the occurrence of behavioral change in students who learn, where the change is given by obtaining new capabilities that take place in a relatively long time and because of an effort.

The application of the curriculum has a decisive position for curriculum success as a written plan. Hasan (Hasan, 2000) says "If the curriculum in the form of a written plan is implemented then the curriculum in the form of process is the realization or implementation of the curriculum

as written plan". It may be that two teachers who both implement a curriculum (e.g., the accounting subjects ' curriculum) will be accepted or controlled by children differently not because of different curriculum content or aspects, but rather due to differences in implementing the curriculum that the teacher seeks.

Hasan (Hasan, 2000) Sorts two fundamental issues in implementing the curriculum, which is the issue related to the fact of the curriculum that is in place and in the school, and issues related to the ability of the teacher to implement it. Especially with regard to the second issue is confirmed by the Sukmadinata (Syaodih et al., 2009) by saying that the application of the curriculum is almost entirely dependent on creativity, prowess, seriousness, and diligence of the teacher. How does it relate to learning activities in the application of curriculum 2013? Referring to the assumption that the curriculum and learning has a close connection and supporting each other then the discussion on learning in the context of the implementation of curriculum 2013 certainly cannot be released from the characteristics of curriculum 2013. Therefore, when the 2013 curriculum has the main characteristics of human competence and mastery learning, of course the management of the learning should be reflective and based on these two characteristics.

Which learning implementation is relevant to the 2013 curriculum? Alternative characteristics of relevant learning implementation is used to implement curriculum 2013, which is learning that can conditioned learners to reach or obtain a number of learning experiences in the form of knowledge, skills, social and fundamental values reflected in the habit of thinking and acting., Saylor, et al., (J. Galen & William M., 1966) Submit relevant learning management signs for the implementation of the curriculum 2013, namely: Instructional system design, programmatic learning, and practice and drill learning models. Meanwhile, if it is associated with the classification of learning models that Joyce and Weils put forward (Joyce et al., 1996), then the learning model family of "behavioral systems" is deemed relevant to implement the curriculum 2013, which includes: study complete, direct learning, learning self-control, training of concepts and skills development, and asersive training. The important thing in implementing the 2013 curriculum is how far the learning model is capable of facilitating learners to gain a learning experience that reflects the mastery of a competency required by the 2013 curriculum.

Accounting is one science that is beneficial to human life. Almost every person has applied the science of accounting in daily life, such as how to set a snack in order to be enough for a certain period of time or how the spending money can be allocated according to the expected shopping needs. Accounting is therefore often referred to as "the language of the business world" because accounting will result in useful information for the parties who hold it and outside parties to make a decision. Accounting studies should begin with the introduction of problems that are appropriate to the situation (contextual problem). By submitting contextual problems, students are gradually guided to master the concept of accounting (Ely Suhayati, 2009).

Accounting is a process that includes the recording, classification, licensing, reporting and analysis of financial data of an organization (AICPA). In the fact that accounting learning is happening today, although the prevailing curriculum in Indonesia continues to improve to realize a good education, the method used by teachers tends to remain a lecture method. On the other hand, accounting subjects are skills that are interconnected with other skills, and must be supported with calculating skills. This is what makes students feel bored, and difficulties in studying accounting. This condition is very influential in the students, because the attitudes,

interests, and motivation of learning are very influential in the student learning outcomes. This also happened to study accounting for MA Al Manshuriyah students in Sukabumi City.

Based on preliminary observations done, shows that the study of accounting that has been conducted is more likely to use a centralized learning concept for teachers whereas students receive learning passively, so that students ' activity in learning is less developed. The low student's activity on accounting studies has an impact on student learning outcomes. In creating lessons that are more accessible and can improve students ' participation in learning. From here it should be designed and built the classroom atmosphere in such a way, so that students get a chance to interact with one another.

According to Lie (Anita, 2004) states that: the most frequent strategies to activate students are with class discussions. But in reality, the strategy is ineffective because even though the teacher has encouraged students to be active in discussions, most students are only silent on the audience while the class arena is dominated by several students. The learning process using constructivist learning models, students should get emphasis. They are the ones who must actively develop their knowledge, not teachers or others. They are responsible for their learning outcomes. This active student learning emphasis needs to be developed. The creativity and activity of students will help them to stand alone in their essential lives. Thus it is expected to create a conducive atmosphere in the learning process. As Hanafiah & Suhana (Hanafiah & Suhana, 2012) Constructivism is a more focused approach to students as a centre in the learning process.

B. METHODS

This research as a whole uses research and development (Sugiyono, 2012). Location of MA Al Manshuriyah Research in Sukabumi. Research subject of MA accounting teacher Al Manshuriyah Sukabumi. Data collection methods, observation interviews and documentation. Data analysis techniques using interactive analysis include data collection, data reduction, display data and verification. Validity of data using triangulation methods and sources.

C. RESULT AND DISCUSSION

The results of the first study showed that the accounting teacher at MA Al Manshuriyah in Sukabumi in drafting a learning implementation plan has not implemented the curriculum 2013. The curriculum in MA Al Manshuriyah Sukabumi still uses two curricula, namely the level of Education Unit Curriculum (KTSP) and curriculum 2013, the observation researchers in class XI students and XII still use KTSP combined with the curriculum 2013. While the 2013 curriculum starts in grade X students. It is relevant with Kirkham Research (Kementerian Pendidikan dan Kebudayaan, 2014) stating that the curriculum approach can improve effective learning and improve the experience of good to understand accounting according to the curriculum and is a good approach for students in studying accounting. Research can be interpreted, that the curriculum approaches to enhance the learning experience in accounting, in improving student learning achievement.

Therefore, for the implementation of accounting learning begins with the development of the 2013 curriculum Learning Plan conducted by the following steps: (1) Syllabus assessment; (2) Identification of learning materials for students; (3) Learning objectives; (4) The development of learning activities; (5) The description of the assessment types to be used; (6) Determination of

allocated time and (7) Determination of learning resources for students. These steps can be outlined as follows:

Syllabus assessment. In general, in each of the subject matter of each syllabus provided there are 4 KD which corresponds to the aspect of KI (attitude to God, attitude of self and to the environment, knowledge, and skills). To achieve the achievement of the 4 KD, the syllabus has been formulated by the general student activities when following the learning based on process standards. The activities of this student are actually the details of the exploration, elaboration, and confirmation phases, namely: doing observations, asking, collecting information, processing information and further communicating. These activities are then spelled out in more detail on the RPP that will be developed. The shape is the steps that the teacher will do in the learning, so that the students become involved to actively learn. The assessment of the syllabus in addition to the above is also by formulating the indicator KD and complete with its assessment.

Identification of learning materials. Furthermore, teachers or developers of RPP identify appropriate learning materials to support the achievement of KD. The identification of learning materials for these students should consider several things, namely: (a) the potential of the students; (b) There is no relevance to the regional characteristics; (c) The degree of physical, intellectual, emotional, social, and spiritual development that the student belongs to today; (d) Benefits for students; (e) Scientific structure; (f) The actuality, depth, and breadth of learning materials; (g) There is no relevance to students ' needs and environmental demands; and (h) Time allocation provided/available.

Determination of learning objectives. The learning objectives can be organized in such a way that it covers all KD or can also be organized learning objectives for each meeting. The purpose of learning must be in reference to an indicator that has been given, or at least the purpose of learning should contain two aspects: Audience (Learners) and Behavior (aspect of ability). Development of learning activities. Every learning activity in an RPP is designed so that it will provide a quality learning experience to the students in which there are mental and physical processes through interaction between students, students with teachers, wards, and other learning resources with a view to achieving KD. The learning experience in question will generally be realized through the use of a varied learning approach and centered on students (student centered).

The learning activity for each time of the meeting is a scenario of steps to be performed by the teacher so as to stimulate students to actively learn. This activity is organized into activities: introduction, Core, and cover. Core activities are further elaborated in the details of exploration, elaboration, and confirmation activities, in the form of: observing, organizing, collecting information, associating and communicating. As for learning which aims to master the procedure to do something (procedural knowledge), learning activities can be done by teachers in the form of modelling/demonstration by the teacher or experts, impersonation by the students, checking and giving feedback by the teacher, and advanced training.

Description of the types of assessments to be used. The syllabus has been given a reference to the type of assessment that will be used for each of its studies. The achievement assessment by the students is based on the previously developed indicators. The assessment is conducted by using tests and non-test written in paper and pencil test, performance observation, attitude measurement, assessment of work, project and/or product, portfolio use, and self-assessment. Because each student's learning is required to produce the work, the portfolio presentation is a must-do for the primary and secondary education. Appraisal is a series of activities to acquire,

analyse, and interpret data about student learning processes and outcomes that are conducted systematically and continuously, thus becoming meaningful information in decision making.

To design a good judgment then the teacher should consider the following: (a) The assessment is directed to measure the achievement of the competence of KD-KD on KI-3 and KI-4, (b) assessment using the reference criteria; That is based on what the learners can do after following the learning process, and not to determine a person's position on the group (c) The planned system is a continuous scoring system. Continued in the sense that all indicators are billed, then the results are analyzed to determine which KD has been owned and which have not been, and to know the difficulties of students (d) The assessment results analyzed to determine follow-up. Follow-up in the form of the next learning process, the remedies for students who achieve their competence under the guidance, and the enrichment program for those who have fulfilled the fulfillment. (e) The scoring system must be adapted to the learning experience taken in the learning process. For example, if learning uses a field observation assignment approach, the evaluation should be given either in the process such as interview techniques, as well as products in the form of field observations.

Determination of time allocation provided. In determining the time allocation for each KD should be based on the number of effective weeks and the allotment time of subjects each week available while considering the number of KD, breadth, depth, level of Litan, and the importance of KD. The time allocation that has been written in the syllabus is the approximate average time required for the mastery of KD by diverse students. Therefore, the allocation can be detailed and adjusted back to the teacher-developed RPP.

Determination of learning resources. The learning resources referred to in the curriculum 2013 and must be flown within the RPP are references, objects and/or materials used for learning activities, which are printed and electronic media, resource persons, and physical, natural, social, and cultural environments.

From the results of an interview with accounting teacher MA Al Manshuriyah Sukabumi shows the implementation of learning accounting using the scientific approach has been applied, but not all scientific activity is executed.

The activity of observing students conducted through reading accounting theories from accounting LKS, but the rest is dominant in listening to teacher explanation on the board during accounting theory. Your activity is less so applied because students look passive and still difficulty in solving questions that the answer is not listed in accounting lks, the activity of collecting information is done only by active students whereas other students feel less interested in following the work of the group to jointly gather accounting information together. Students ' individual attitudes are more dominant than students ' attitudes to work in groups. Students feel more satisfied with the results of learning obtained individually and for themselves compared to the learning outcomes obtained in groups and for the benefit of the group. This indicates that students have not yet realized that the group's success depends on individual success.

The activation of students in asking questions suggests that students are less active in asking. Some students often ask about the material being taught during learning, but the rest do not ask about the material being studied while learning. Therefore, his activity and communicating is precisely taken over by the accounting teacher, according to the curriculum 2013 students who should do his activity and communicate. This indicates that accounting teachers have not fully understood the concept of implementing the scientific approach in the management of Accounting learning Curriculum 2013.

Development of learning activities. Every learning activity in an RPP is designed so that it will be able to provide a quality learning experiences to the students in which mental and physical processes occur through the interaction between students, students with teachers, the environment, and other learning resources with a view to achieving KD. The learning experience in question will generally be realized through the use of a varied learning approach and centered on students (student centered). The learning experience should also accommodate the training of life skills that are important for students to have. The following are some things a teacher should look for when developing learning activities: (a) learning activities are designed to provide assistance to teachers, so that they can perform a professional learning process. (b) Learning activities must describe the order of managerial activities conducted by the teacher, so that later students will be able to perform the activities expected as written on the syllabus.

The learning activity for each time of the meeting is a scenario of steps to be performed by the teacher so as to stimulate students to actively learn. This activity is organized into activities: introduction, Core, and cover. Core activities are further elaborated in the details of exploration, elaboration, and confirmation activities, in the form of: observing, organizing, collecting information, associating, and communicating. As for learning which aims to master the procedure to do something (procedural knowledge), learning activities can be done by the teacher in the form of modelling/demonstration by the teacher or experts, impersonation by the students, checking and giving feedback by the teacher, and advanced training.

D. CONCLUSION AND SUGGESTIONS

The implementation of the 2013 Curriculum in accounting learning implementation begins with the preparation of the Learning Plan conducted by the following steps: (1) Syllabus assessment; (2) Identification of learning materials; (3) Learning objectives; (4) The development of learning activities; (5) The description of the assessment types to be used; (6) Determination of time allocation and (7) Determination of learning resources. The implementation of learning is done by: (a) The learning activities are designed so that teachers can carry out the learning process professionally, (b) The learning activities are organized into activities: introduction, Core, and cover. Core activities are outlined in exploration, elaboration, and confirmation activities, in the form of: observing, organizing, collecting information, associating, and communicating.

Thus the implementation of curriculum 2013 can affect the study of accounting in MA Al Manshuriyah Kota Sukabumi, teachers can carry out the learning activities with good and profesiolicking so that the output of students is more able to follow, understand and implement the results of the study of accounting in daily life. But there are obstacles felt by the teachers in implementing the implementation of the 2013 curriculum is to implement the curriculum 2013 needed adequate facilities and infrastructure. In MA Al Manshuriyah only one class is completely pure as an implementing class of curriculum 2013 with insufficient infrastructure to support the teaching and learning activities that impede the creativity that has been prepared.

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